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Papers presented at Pisa

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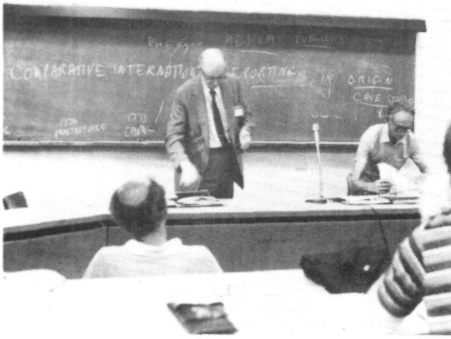


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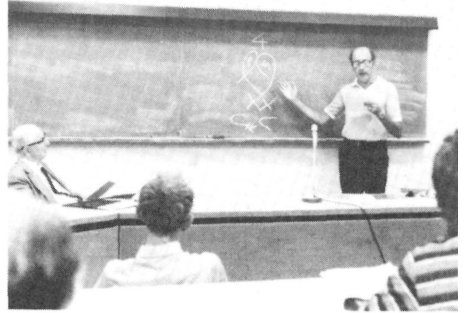
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Dr. Paul Garner (Alabama) prepares to introduce David Forrester (Strathclyde) during one of the concurrent sessions.



Harvey Mann (Concordia) appears to be discussing a poorly drawn valentine heart.

PAPERS PRESENTED AT PISA

Listed below are the authors and titles of the papers presented at the Fourth International Congress of Accounting Historians in Pisa, Italy. The papers are available from the authors. In most cases, the authors' addresses are listed in the Membership Roster of the Academy of Accounting Historians. Although most of the papers are written in English, a few are available only in Italian.

Antoni, Tito (Università degli Studi di Pisa, Italy), "Leonardo Fibonacci, matematico e ragioniere."

Bloom, Robert (University of Wisconsin, Whitewater, USA) and Debessay, Araya (University of Delaware, USA), "The Evolution of FASB Statement No. 33: Financial Reporting and Changing Prices."

Castagnoli, Alberto (Consiglio Nazionale dei Ragionieri, Roma, Italy), "La Ragioneria nel mondo romano."

Catturi, Giuseppe (Università degli Studi di Siena, Italy), "L'affermazione in Inghilterra del metodo italiano di contabilità: 1700-1720."

Chow, Shin-Hao (Taichung, Republic of China), "The Development of Public Utilities Price-Rates Formulating in Taiwan, The Republic of China, During The Recent Thirty Years."

Edwards, John R. (University College, Cardiff, Great Britain), "The Origins and Evolution of the Double Account System: an Example of Accounting Innovation."

Filios, Vassilios P. (Atene, Greece), "The Transition of Systematic Accounting from Ancient to Byzantine Greece."

Flesher, Dale L. (University of Mississippi, Mississippi, USA) and Flesher, Tonya K. (University of Mississippi, Mississippi, USA), "Swedish Fraud Contributes to USA Financial Reporting."

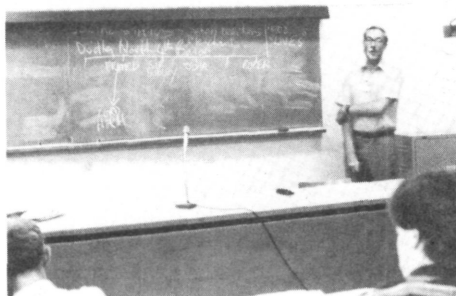
Forrester, David (University of Strathclyde, Scotland), "The Medium, Not the Message."

Gibson, Robert W. (Deakin University, Victoria, Australia), "The Role of Australian Universities in Developing and Spreading Accounting Ideas."

Grandell, Axel (Finland) "Was it the Viking who Introduced the Split Tally to Both East and West?"

Harrison, Brian G. (The University of Aston, Birmingham, Great Britain), "William Shakespeare's Small Accounting and Less Auditing: an Example of the Use of Imaginative Literature as a Historical Source."

Hernandez Esteve, Esteban (Banco de España), "Contabilización de una compra de cereales



Robert Parker (Exeter) spoke on the contributions of Roger North.



Lee Parker (Monash University) gave a brilliant oratory despite being interrupted by an overhead projector serviceman.

efectuada por un Ayuntamiento de Castilla la Vieja."

Jennings, Robert M. (Indiana University Southeast, New Albany, USA), "Financial Leverage and the Geneva Speculation."

Jouanique, Pierre (Paris, France), "La comptabilité dans les décisions de la Rote de Gênes (1528-1582)."

Kishi, Etsuzo (Hiroshima Shudo University, Japan), "Prototype of Double Entry Method by V. Mennher."

Lopes de Sa, A. (Universidade de Belo Horiyonte, Brazil), "O ciclo do ouro na Província das Minas Gerais no século XVIII."

Macve, Richard (University College of Wales, Aberystwyth, Great Britain), "Some Glosses on Greek and Roman Accounting."

Mann, Harvey (Concordia University, Montreal, Canada), "Samuel Jacobs and the Liquor Trade (1760-1765)."

Marches, Esteban (Universidad Nacional de Tucuman, Argentina), "Desarrolla y evolucion de la Contabilidad en la Republica Argentina."

Martinelli, Alvaro (Appalachian State University, Boone, North Carolina, USA), "Two Accounts from the Ledger of Paschalis de Furneto, Genoese Banker, 1340 and 1345."

Mattessich, Richard V. (University of British Columbia, Vancouver, Canada), "Fritz Schmidt (1882-1950) and his Pioneering Work of Current Value Accounting in Comparison to Edwards and Bell's Theory."

McAllister, John P. (St. Bonaventure University, New York, USA) and Mills, Geoffrey T. (University of Northern Iowa, Cedar Falls, USA), "The Economic, Social and Business Origins of Double Entry: an Investigation of the Relationship between Economic Growth Printing and Society in Early Modern Europe."

Merino, Barbara D. (North Texas State University, Denton, USA), "A Historical Analysis of the Implementation of Securities Legislation in the United States."

Moros G., Fernando (Universidad Central de Venezuela, Caracas, Venezuela), "Los tecnologias contables en el devenir histórico de las aplicaciones de la contabilidad."

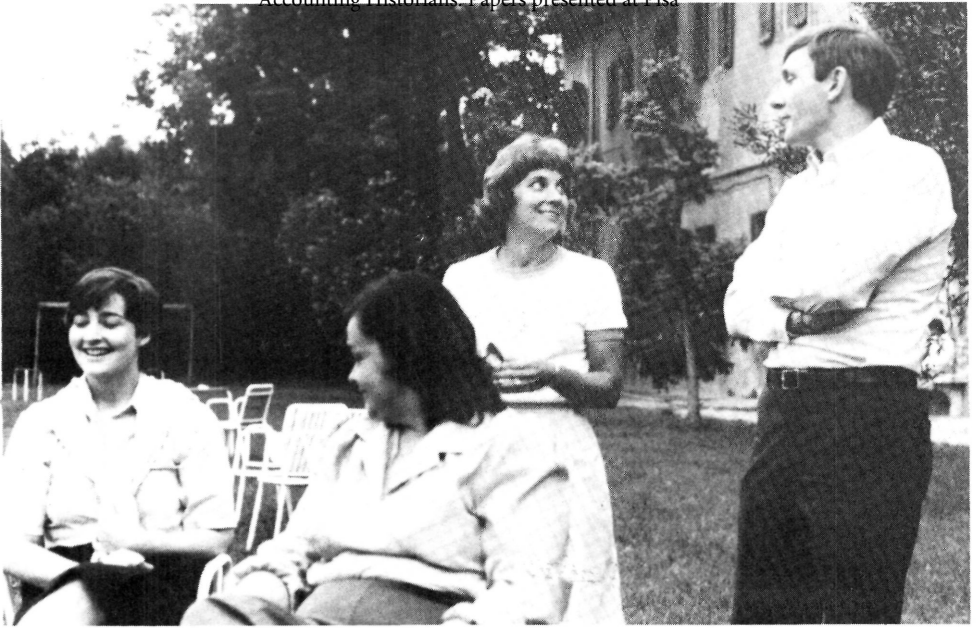
Mumford, Michael J. (University of Lancaster, Great Britain), "The Origins of Consolidated Accounts."

Otar, Ismail (Istanbul, Turchia), "Risale—I Felekiye: Kitâb-us-Siyagnat."

Parker, Lee D. (Monash University, Melbourne Australia), "The Classical Model of Control in the Accounting Literature, 1900-1979."

Parker, Robert H. and B. R. Pearson (University of Exeter, Great Britain), "Roger North: Gentleman, Accountant—and Economist."

Peragallo, Edward (College of the Holy Cross, Worcester, USA), "Transference of Funds and Settlement of Obligations as portrayed in the 15th Century Ledger of Jachomo Badoer, A Venetian Merchant."



Kathy Merino, Barbara Merino (North Texas State), Fran and Gary Previts (Case Western) relax after a hard day of attending the concurrent sessions (or shopping).

Pezzoli, Sandro (Università degli Studi di Firenze, Italy), "Dalla teoria del conto alla teoria dei sistemi di scritture."

Roy Kuldip K. (Calcutta, India), "Accountancy in Indian Antiquity."

Schneider, Dieter (Ruhr-Universität, Bochum, West Germany), "Origins of the Theory of Management Accounting."

Serra, Luigi (Cassino, Italy), "Angelo Pietra, benedettino, ragioniere."

Seventer, A Van (Palo-Alto, California, USA), "Searching for an Author."

Tanaka, Akiyoshi (Tokyo Kezai University, Japan) and Jinnai, Yoshiaki (Fukuoka University Tokyo, Japan), "The Japanese Contribution to the Theory of the Development of Accounting."

Tessier, André (Comité International des Historiens de la Comptabilité, Bruxelles, Belgium), "L'organisation financière et comptable de la Papauté Avignonnaise (1305-1376)."

Tomasin, Giancarlo (Venezia, Italy), "La nascita della professione contabile nel XVI secolo, a Venezia."

Villalobos de Nucete, Mireya (Universidad Central de Venezuela, Caracas, Venezuela), "Evolución histórica de la contabilidad en Venezuela."

Yamey, Basil S. (London School of Economics and Political Science, Great Britain), "The Scuola Palermitana: some notes on Flori, Pugliesi and Varnei."

Those delegates attending the conference were provided with one-page abstracts of each paper. Gary Previts (Case Western Reserve University) has announced that for a fee of \$5 to cover postage and copying, he will provide copies of the abstract package to interested Academy members. As mentioned in the opening paragraph, copies of the complete papers are generally available only from the authors.